Budget at a Glance

2003 - 2004

Unified School District No. 231
Gardner - Edgerton

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USD# 231

Summary of Total Expenditures By Function
(All Funds)

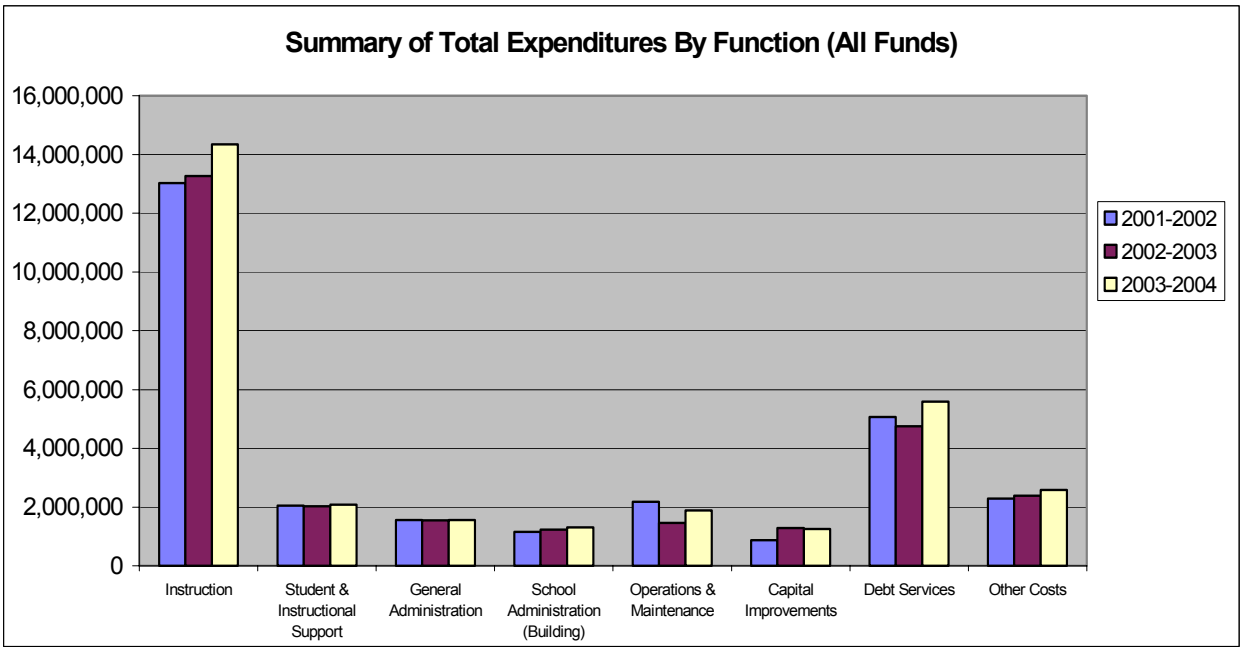
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	13,020,002	46%	13,264,610	47%	2%	14,335,053	47%	8%
Student & Instructional Support	2,048,084	7%	2,025,965	7%	-1%	2,081,600	7%	3%
General Administration	1,560,857	6%	1,549,652	6%	-1%	1,562,083	5%	1%
School Administration (Building)	1,152,785	4%	1,232,964	4%	7%	1,302,684	4%	6%
Operations & Maintenance	2,177,461	8%	1,454,073	5%	-33%	1,883,051	6%	30%
Capital Improvements	871,764	3%	1,283,545	5%	47%	1,250,705	4%	-3%
Debt Services	5,064,397	18%	4,747,358	17%	-6%	5,587,153	18%	18%
Other Costs	2,289,222	8%	2,394,158	9%	5%	2,580,624	8%	8%
Total Expenditures	28,184,572	100%	27,952,325	100%	-1%	30,582,953	100%	9%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

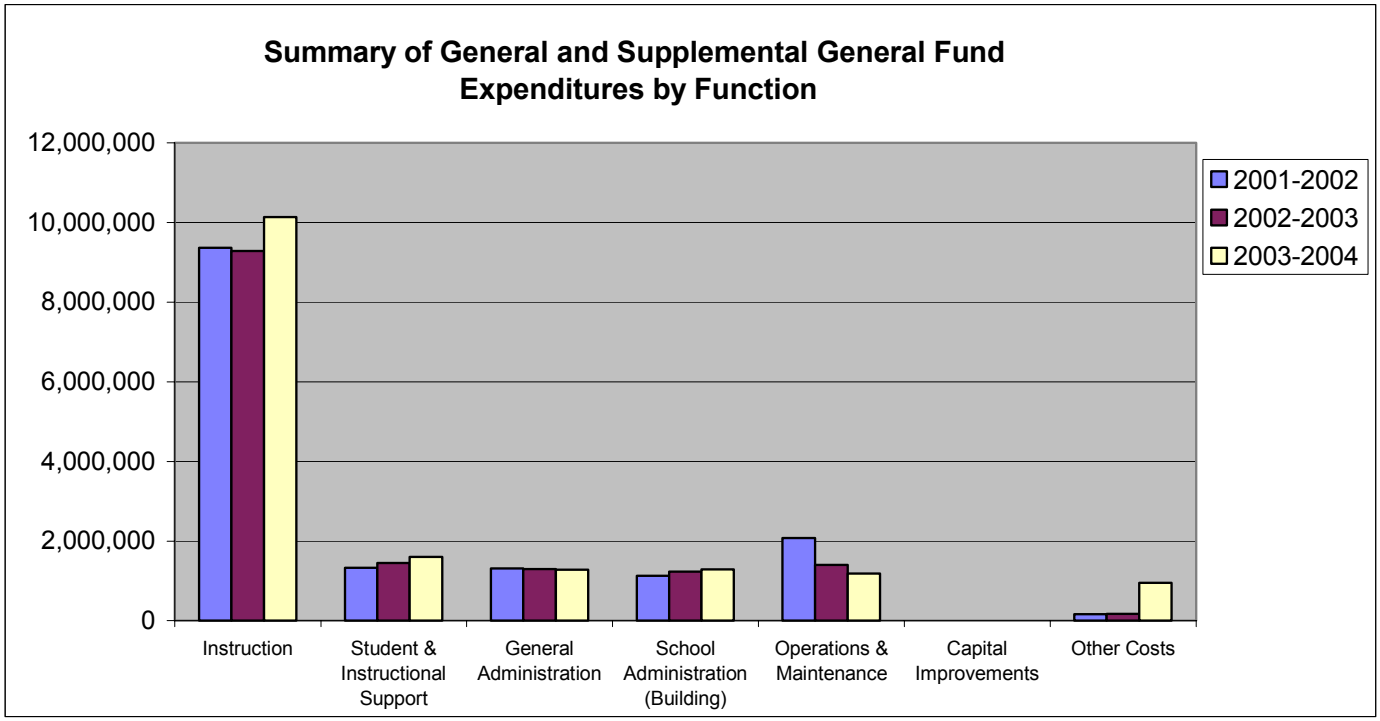
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



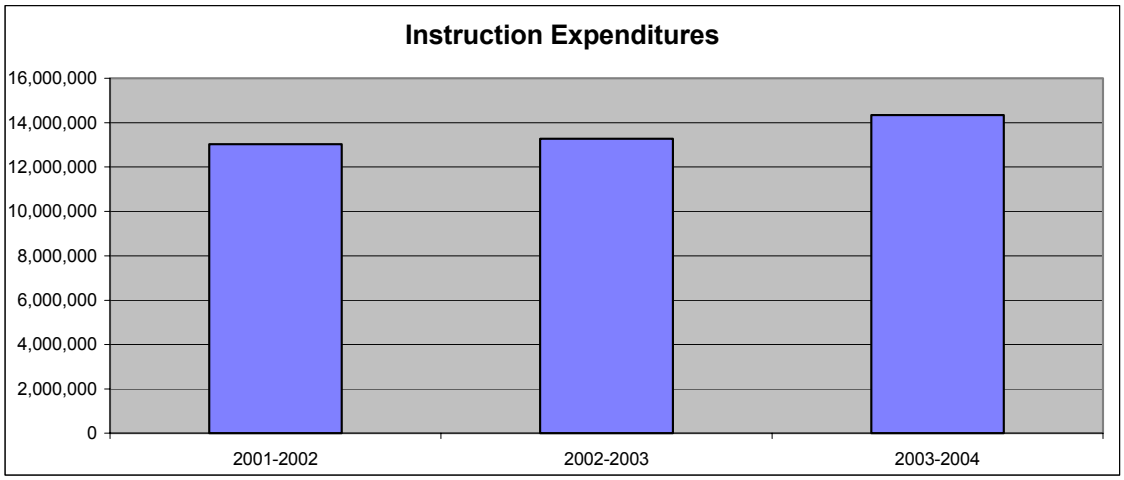
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	9,361,246	61%	9,285,440	63%	-1%	10,137,879	62%	9%
Student & Instructional Support	1,330,599	9%	1,451,526	10%	9%	1,599,817	10%	10%
General Administration	1,307,398	9%	1,293,246	9%	-1%	1,283,736	8%	-1%
School Administration (Building)	1,127,355	7%	1,231,011	8%	9%	1,288,992	8%	5%
Operations & Maintenance	2,076,034	14%	1,402,136	9%	-32%	1,185,560	7%	-15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	165,672	1%	170,149	1%	3%	954,509	6%	461%
Total Expenditures	15,368,304	100%	14,833,508	100%	-3%	16,450,493	100%	11%
Amount per Pupil	$5,220		$4,869		-7%	$5,142		6%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	7,790,562		7,835,449	1%		8,413,386	7%
Federal Funds	302,739		516,747	71%		513,089	-1%
Supplemental General	1,570,684		1,449,991	-8%		1,724,493	19%
Bilingual Education	10,000		12,500	25%		15,000	20%
Capital Outlay	185,706		73,464	-60%		129,585	76%
Driver Education	11,088		16,412	48%		20,347	24%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	53,000		71,989	36%		90,051	25%
Special Education	2,559,198		2,751,455	8%		3,004,102	9%
Technology Education	42,740		4,499	-89%			
Transportation	0		0	0%			
Vocational Education	383,609		415,000	8%		425,000	2%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	110,676		117,104	6%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	13,020,002		13,264,610	2%		14,335,053	8%
Enrollment (FTE)*	2,944.0		3,046.8	3%		3,199.1	5%
Amount per Pupil	4,423		4,354	-2%		4,481	3%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	13,020,002		13,264,610	2%		14,335,053	8%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

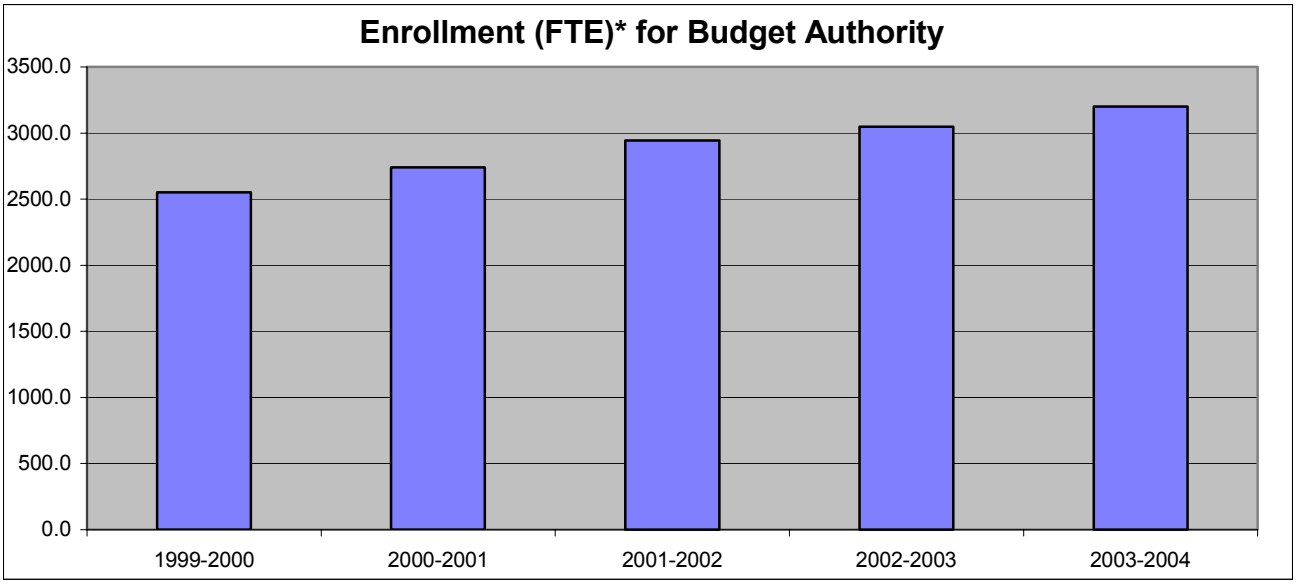
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

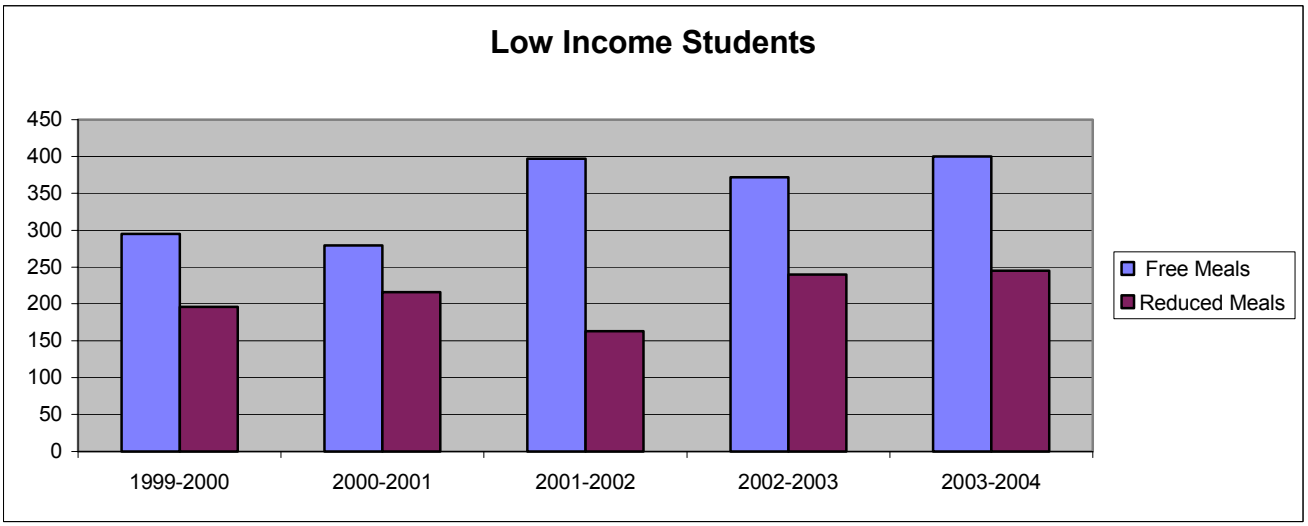
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	16,360,578	33	12,278,303	0		0	4,082,242
Supplemental General	4,090,145	220,781	813,530				3,055,834
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	15,000			0	0	15,000	0
Capital Outlay	1,638,896	361,001		0	100,000	0	1,541,876
Driver Training	24,899	51,060	9,375		0	0	23,084
Extraordinary School Program	0	0			0	0	0
Food Service	1,043,796	168,255	16,088	336,465	1,438	0	649,604
Professional Development	150,000	73,280	0	0	0	150,000	0
Parent Education Program	117,856	50,153	61,137	0	0	50,000	2,500
Summer School	90,051	56,233		0	0	50,000	38,566
Special Education	3,853,546	557,873	0	474,165	0	3,310,230	32,550
Vocational Education	425,000			0	0	425,000	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	607,853	132,142					475,711
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	5,587,153	3,070,319	961,630		0		7,743,801
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		11592					80,709
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	513,089	14,670	xxxxxxxxxxx	498,419	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	34,517,862	4,767,392	14,140,063	1,309,049	101,438	4,000,230	17,726,477
Less Transfers	4,000,230						
TOTAL Budget Expenditures	$30,517,632						

Other Information

	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	2,552.3	2,740.7	7%	2,944.0	7%	3,046.8	3%	3,199.1	5%
Number of Students - Free Meals	295	279	-5%	397	42%	372	-6%	400	8%
Number of Students - Reduced Meals	196	216	10%	163	-25%	240	47%	245	2%

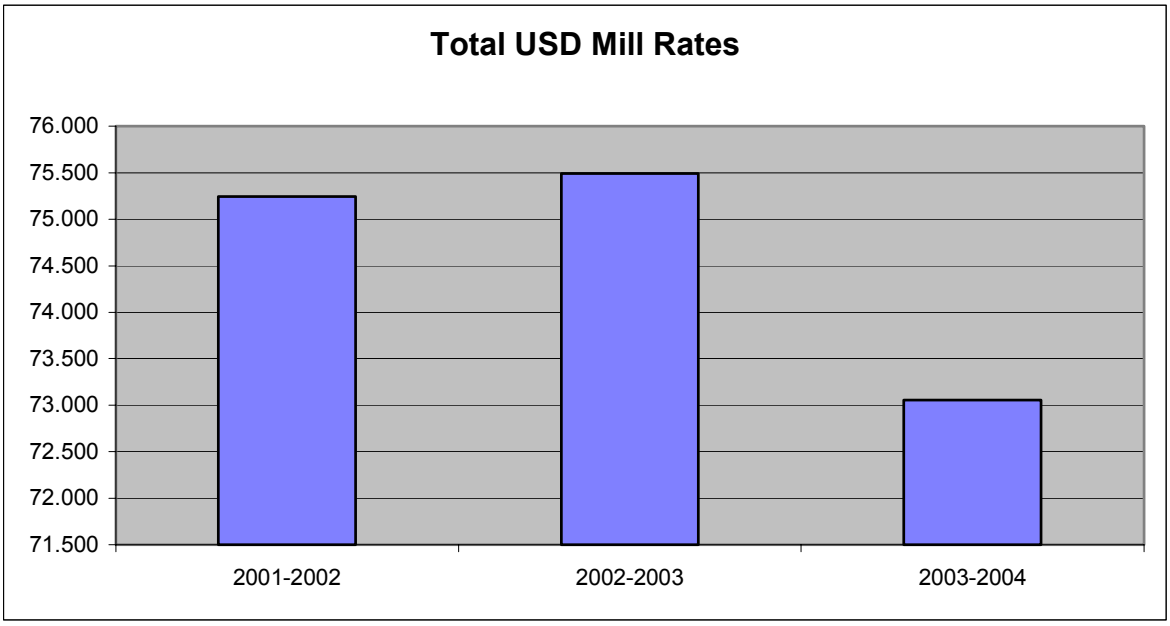




*FTE for state aid and budget authority purposes for general fund.

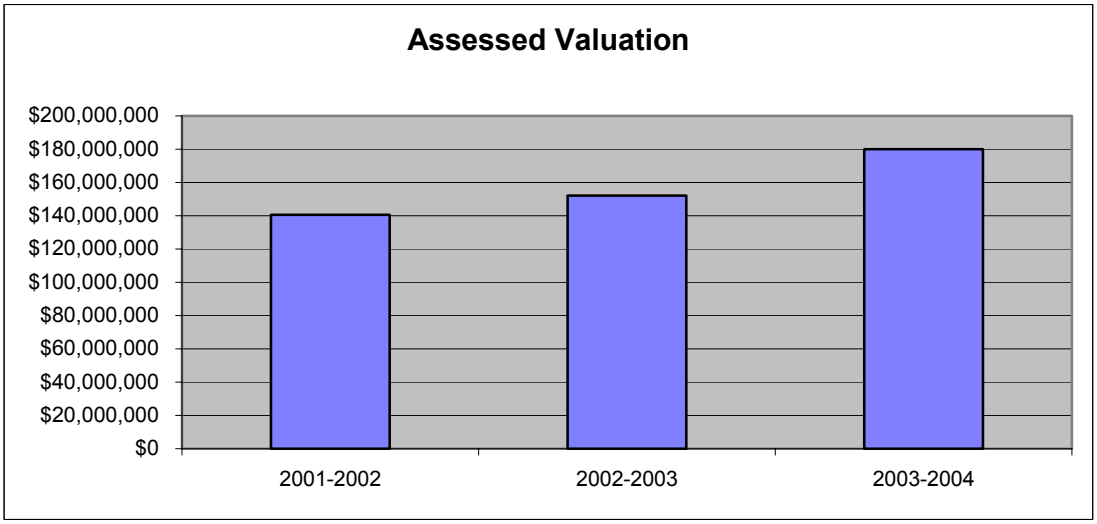
Miscellaneous Information
Mill Rates by Fund

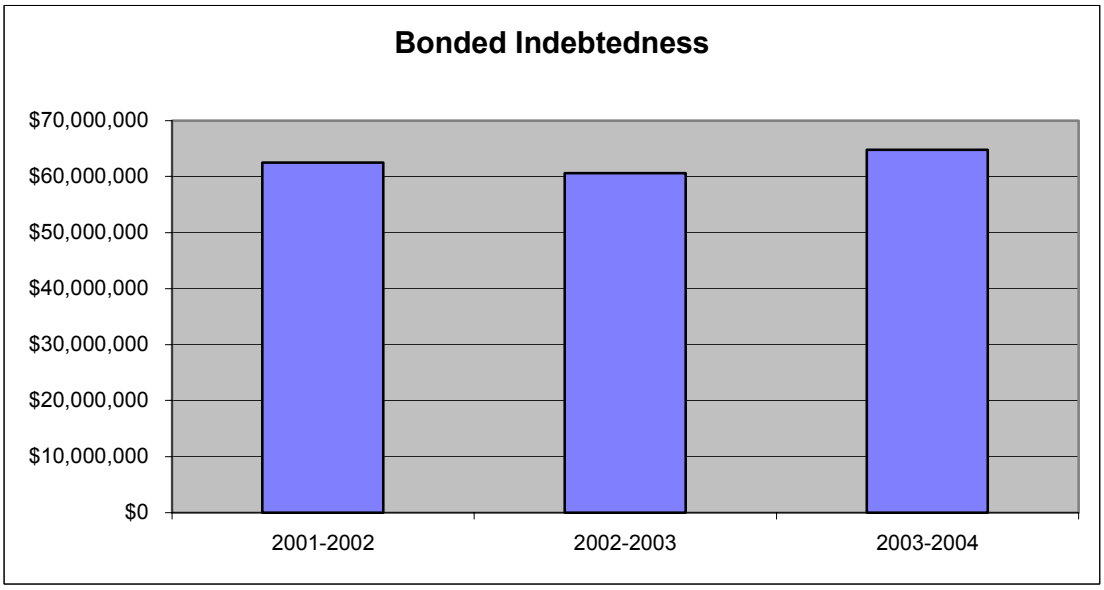
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	23.037	17.650	11.733
Adult Education	0.000	0.000	0.000
Capital Outlay	3.662	5.030	7.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	28.137	32.596	33.924
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.407	0.218	0.398
Temporary Note	0.000	0.000	0.000
TOTAL USD	**75.243**	**75.494**	**73.055**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$140,605,336	$152,034,609	$180,092,511
Bonded Indebtedness	62,510,000	60,590,000	64,825,000





USD# 231
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	20.0	1,467,779	73,389	19.0	1,443,114	75,953
Teachers (Full Time)	255.0	10,658,252	41,797	255.0	11,137,873	43,678
Other Certified (Licensed) Personnel	10.0	425,658	42,566	10.0	444,813	44,481
Classified Personnel	250.0	3,670,749	14,683	225.0	3,450,504	15,336
Substitutes/Temporary Help	XXXXX	327,887	XXXXXXXXXXX	XXXXX	342,642	XXXXXXXXXXX

DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. ***Generally*** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://www.ksde.org/reportcard.html

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses